and Fiscal Planning that it may not be feasible to comply with the bill by January, 1975. Much of the information necessary to prepare such a list is not available to the Department, and cannot be made available without costly revisions to the State's data processing systems. With respect to some categories, even rough estimates would not be possible within any reasonable degree of accuracy.

At the present time, the Department of Budget and Fiscal Planning is working with the Comptroller's Office on a study of the structure of the State income tax. The results of the study are expected to show not only the revenue implications of enumerated subtraction modifications, but also the tax expenditures implicit in deductions, additive modifications, and alternate sets of modifications. In 1975, a generally similiar study of the State sales tax is anticipated. The results of these studies will, of course, be shared with the General Assembly upon completion.

For these reasons, I have decided to veto House Bill 336.

Sincerely,
/s/ Marvin Mandel
Governor

House Bill No. 391 — Maryland Register and Code of Regulations

AN ACT concerning

The Maryland Register and the Code of Maryland Regulations

FOR the purpose of creating [[and]] the "State Documents Law" subtitle; including definitions; establishing certain procedures for the compilation of the Code of Maryland Regulations; enumerating certain documents contained therein and permitting certain annotations; providing document deposit and filing procedures and for publication of the Code of Maryland Regulations; creating the Maryland Register and requiring the inclusion therein of certain documents; establishing certain procedures relating to publication, synopses of rules and regulations, permanent supplements and annotations therein, and exclusion and omission of certain material; providing certain procedures for the deposit of certain rules and regulations and other documents,